



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873  
Email: [fiscal.bureau@legis.wisconsin.gov](mailto:fiscal.bureau@legis.wisconsin.gov) • Website: <http://legis.wisconsin.gov/lfb>

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May 21, 2013

Joint Committee on Finance

Paper #212

### **Funding for Local Child Support Enforcement Activities (Children and Families -- Child Support)**

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#### **CURRENT LAW**

The costs of administering child support enforcement activities performed by counties in Wisconsin are supported by a combination of federal funds, state general purpose revenue (GPR), and county revenue from local sales tax, property tax, and shared revenue. The largest source of funding for child support enforcement activities comes from the federal government in the form of federal child support incentive payments and federal matching funds.

The federal government distributes child support incentive payments to states in order to encourage and reward state programs that perform in a cost-effective and efficient manner. States must compete against each other for incentive dollars. These funds support both state operations of child support enforcement in the Department of Children and Families (DCF) and child support enforcement activities performed by counties through contracts with DCF.

Each year, DCF distributes the first \$12,340,000 of the state's federal incentive payment to counties. If the incentive payment exceeds \$12,340,000, then 30% of the excess is distributed to counties and 70% is retained by DCF to support state operations of the child support enforcement program.

#### **Deficit Reduction Act**

Prior to enactment of the federal Deficit Reduction Act (DRA) of 2005, states could claim 66% federal child support matching funds if they reinvested their federal incentive payments into child support enforcement activities. Therefore, an expenditure of \$1 of federal incentive payments would generate a match of \$1.94, and fund nearly \$3 of child support enforcement expenditures.

For example, in calendar year (CY) 2006, \$12,996,800 in federal child support incentive

payments were allocated to local child support enforcement agencies. These federal funds generated an additional \$25,229,100 in federal child support matching funds (66% match). As a result, local child support agencies received a total of \$38,225,900 in federal funds for local child support enforcement activities.

The federal DRA eliminated the ability to receive federal matching funds for federal incentive payments, beginning October 1, 2007. Using the example above, federal funding for local child support activities would be reduced from \$38.2 million to \$13.0 million, a loss of \$25.2 million for local child support agencies.

### **2007 Wisconsin Act 20**

As a result of the inability to receive federal matching funds for federal incentive payments expended on child support enforcement activities, local child support agencies lost substantial federal funding for child support activities. To partially offset this reduction, 2007 Act 20 (the 2007-09 biennial budget bill) provided additional state funds for county child support enforcement activities in the amount of \$2,750,000 GPR in 2007-08 and \$5,500,000 GPR in 2008-09. These funds would have generated \$5,338,200 in 2007-08 and \$10,676,500 in 2008-09 in federal matching funds. On an annualized basis, local child support agencies would receive approximately \$16.2 million to partially offset the \$25.2 million in lost federal matching funds.

### **American Recovery and Reinvestment Act**

The federal American Recovery and Reinvestment Act (ARRA) of 2009 provided temporary stimulus funding for child support enforcement activities. The federal ARRA temporarily reinstated the ability to receive federal matching funds for federal child support incentive payments for the period October 1, 2008, through September 30, 2010. Beginning October 1, 2010, the federal DRA's provision that eliminated the ability to receive federal matching funds for federal child support incentive payments was reinstated.

### **2009 Wisconsin Act 28**

Due to the stimulus funding under ARRA, no state incentive payments were appropriated under Act 28 for local child support enforcement activities for the last six months of the CY 2009 child support enforcement contracts or for the CY 2010 contracts during the 2009-11 biennium. However, since the temporary reinstatement of the ability to match federal child support incentive payments expired September 30, 2010, state funding in the amount of \$4,250,000 GPR was provided in 2010-11 for the first six months of the CY 2011 contracts (the last six months of the 2009-11 biennium). These funds generated an additional \$8,250,000 in federal matching funds. This funding was for a six-month period. It was anticipated that funding for the last six months of the CY 2011 contracts, the CY 2012, contracts, and the first six months of the CY 2013 contracts would be funded during the 2011-13 biennial budget process.

### **December 14, 2010, Joint Committee on Finance Meeting**

The Joint Committee on Finance met on December 14, 2010, to consider several items

under section 13.10 of the Wisconsin statutes. One of these items, Agenda Item VII, concerned the allocation of uncommitted income augmentation revenues. Under Motion #40, \$4,250,000 of the uncommitted income augmentation revenues was allocated to DCF for local child support enforcement agencies.

Because \$4,250,000 GPR had been allocated in 2010-11 under Act 28 for a six-month period, local child support agencies anticipated that during the 2011-13 biennial budget process \$8,500,000 GPR annually would be budgeted for local child support enforcement activities in order to partially offset the loss in federal funds from the inability to receive federal matching funds for child support incentive payments (approximately \$25.2 million as mentioned above under "Deficit Reduction Act"). The annual amount of \$8,500,000 GPR would generate additional federal matching funds of \$16,500,000, for a total of \$25,000,000.

However, DCF's agency budget request did not include \$8,500,000 GPR annually. Instead, DCF requested no increase. As a result, \$4,250,000 GPR annually, which was the base amount from 2010-11 that had represented six months' worth of funding, was requested. These funds would generate federal matching funds of \$8,250,000 annually, for a total of \$12,500,000 annually. Under the budget request, local child support agencies would receive \$12,500,000 less annually than they had anticipated.

To partially address the local child support agencies' concern regarding a shortfall of funding during the 2011-13 biennium, the Committee provided \$4,250,000 in income augmentation revenues. With these additional funds, local child support agencies would have \$8.5 million in GPR and income augmentation revenues, plus \$16.5 million in federal matching funds, for a total of \$25.0 million, for the CY 2011 contracts.

### **2011 Wisconsin Act 32**

Act 32 provided \$4,250,000 GPR annually for local child support enforcement activities. As noted above, this level of funding would provide \$12,500,000 less annually than the local child support agencies had anticipated. However, with the additional income augmentation funds described above, the funding reductions for local child support agencies would not take effect until the CY 2012 contracts. Act 32 directed DCF to return to the Joint Committee on Finance with a plan on how the funding reductions would be implemented for CY 2012 and CY 2013.

In DCF's plan, as approved by the Committee on November 10, 2011, the state funding reduction was phased-in as shown in the following table.

**Funding for Local Child Support Enforcement Agencies  
CY 2011 thru CY 2015**

<u>Year</u>	<u>GPR</u>	<u>FED Match</u>	<u>Total</u>
2011	\$8,500,000	\$16,500,000	\$25,000,000
2012	5,666,700	11,000,100	16,666,800
2013	5,666,700	11,000,100	16,666,800
2014	4,250,000	8,250,000	12,500,000
2015	4,250,000	8,250,000	12,500,000

As a result, the effects of the full reduction to local child support enforcement activities will begin with the CY 2014 contracts.

**GOVERNOR**

Provide base funding of \$4,250,000 GPR in each year for local child support enforcement. These state funds would generate \$8,250,000 annually in federal matching funds. In addition, federal child support incentive payments in the amount of \$12.7 million annually would be distributed for local child support enforcement, for a total of \$25.2 million annually.

**DISCUSSION POINTS**

1. The federal government distributes child support incentive payments to states in order to encourage and reward state child support enforcement programs that operate effectively. The annual incentive payment to each state is based on that state's performance, relative to the other states, on several criteria. Currently, performance on five criteria determines the amount of the award: (a) paternity establishment; (b) establishment of support orders; (c) collection of current child support due; (d) collection of child support arrearages; and (e) cost-effectiveness.

2. In federal fiscal year (FFY) 2010, of the fifty states plus Puerto Rico, Guam, the Virgin Islands, and the District of Columbia, Wisconsin ranked 16<sup>th</sup> highest in establishment of support orders, 3<sup>rd</sup> in collection of current child support due, 26<sup>th</sup> in collection of child support arrearages, and 16<sup>th</sup> in cost-effectiveness. Of the states that report paternity establishment of Title IV-D cases, rather than statewide cases, Wisconsin ranked 13<sup>th</sup>.

3. In federal fiscal year (FFY) 2011, of the fifty states plus Puerto Rico, Guam, the Virgin Islands, and the District of Columbia, Wisconsin ranked 23<sup>rd</sup> highest in establishment of support orders, 4<sup>th</sup> in collection of current child support due, 22<sup>nd</sup> in collection of child support arrearages, and 12<sup>th</sup> in cost-effectiveness. Of the states that report paternity establishment of Title IV-D cases, rather than statewide cases, Wisconsin ranked 11<sup>th</sup>. Wisconsin's share of the federal child support incentive payments has been between \$12 million and \$14 million annually.

4. As noted, DCF distributes most of the state's award of these federal child support incentive payments to counties for child support enforcement activities. The first \$12,340,000 plus

30% of the amount that exceeds \$12,340,000 is distributed to counties. DCF retains 70% of the federal child support incentive payments that exceed \$12,340,000.

5. Counties are required to contract with DCF to implement and administer the child support enforcement program at the local level. County responsibilities include: (a) establishing child support and medical support orders; (b) establishing paternity; (c) providing data related to support orders; and (d) enforcing medical and financial child support orders. Along with the federal child support incentive payments, DCF also distributes state funds and federal matching funds to counties for child support enforcement activities.

6. Based on DCF's plan approved by the Committee, in November of 2011, a maximum allocation for each county child support agency that may be earned is based on that county agency's share of the overall state child support caseload. The amount of funding earned from this maximum allocation is based on five performance measures: (a) court order establishment rate; (b) paternity establishment rate; (c) current support collection rate; (d) arrears cases with collections rate; and (e) paternity and court order rate per full-time employee. Under the plan, no county receives less than an 18% reduction, and no county receives more than a 26% reduction from the CY 2011 allocation. Any excess, undistributed funds that result from counties failing to earn their full allocation are distributed to all counties based on each county's share of the total earned allocation amount.

7. DCF has indicated that the allocation distribution to counties in CY 2014 and CY 2015 has not yet been determined. It is possible that DCF would continue with distribution based on the performance measures in paragraph #6 above. It is also possible an across-the-board reduction would be implemented. For comparison purposes, Attachment 1 shows actual expenditures by county in CY 2011, the potential total county allocations for CY 2014/CY 2015 contracts using an across-the-board reduction from the preliminary CY 2013 contract allocations, and the total reduction for each county from CY 2011. Because how each county performs on the measures in paragraph #6 is unknown, an across-the-board methodology was used for comparison purposes.

8. It should be noted that not all of the federal incentive payments earned were distributed in CY 2011. Many local child support agencies opted to carry over some of their federal incentive payment into CY 2012 so that the funding reduction in CY 2012 would have less of a negative impact. Therefore, although \$12.8 million in federal incentive payments was allocated to local child support agencies, for a total allocation of \$37.8 million, only \$7.9 million was actually distributed, for a total distribution of \$32.9 million (as shown in Attachment 1).

9. Attachment 2 shows the preliminary allocations to local child support agencies for CY 2013, potential allocations for CY 2014/2015 with an across-the-board reduction, and the reduction for each county. The allocations in Attachments 1 and 2 show total funding, which includes a federal incentive payment, state GPR funding, and federal matching funds on state GPR funding. Local contributions, medical support incentive payments, and any federal match on these sources of funding are not included.

10. The Committee could adopt the Governor's recommendation and provide state

funding of \$4,250,000 GPR annually for local child support enforcement activities (Alternative 1). Given the economic conditions and the competition for state funding for a variety of programs, the Committee may choose to fully implement the funding reduction for local child support enforcement activities, which would begin in CY 2014. Attachment 1 shows an example of how the funds would be distributed to counties in CY 2014 and CY 2015.

11. However, with this reduction in funding, local child support agencies indicate there would be continued difficulty in maintaining the same level of services and performance. Because the full reduction in funding will not take effect until CY 2014, local child support agencies have not yet realized the full impact of the funding reduction. Local child support agencies have indicated that as a result of funding reductions thus far, staff levels, customer service, and performance have declined and anticipate that these issues would continue to be adversely affected with the lower funding levels, beginning with CY 2014.

12. Local child support agencies indicate that the CY 2014 funding level with \$4.25 million GPR would be the lowest level of funding since the 1996 federal welfare reform legislation required state child support agencies to centralize collection and disbursement of child support payments. From September, 2009, through September 30, 2012, the number of staff members in local child support agencies overall decreased from 795.81 FTE to 741.24 FTE (a 6.9% decline). Of the 71 counties, 44 reduced the number of staff, 12 counties did not change the number of staff, and 15 counties increased staff. The staff changes ranged from a decline in Outagamie County of 9.68 FTE (a reduction of 39.1%) to an increase of 1.70 FTE in Milwaukee County. Local child support agencies indicate that there could be an additional loss of 61.09 FTE in CY 2014. With these staff reductions, local child support agencies indicate that they may be unable to meet federally mandated dates for reporting information and may decline in performance.

13. Local child support agencies also note that customer service has been impacted by the funding reductions. For example, in Dane County, resources have been shifted to casework instead of customer service. As a result, call waiting times have grown from 20 to 30 minutes when they had previously been no more than five minutes. Staff time had to be reallocated away from customer service in order to respond to a failure to meet federal timelines, which occurred for the first time.

14. Finally, reduced funding would most likely affect the state's performance on the criteria for federal child support incentive payments. Local child support agencies note that paternity caseworkers are reporting more cases where they do not have the time or resources to find potential fathers in difficult cases. Consequently, cases are closed without resolving paternity or establishing a court order for child support. In Adams County, where the staff has been reduced from 4.0 FTE to 3.0 FTE, the paternity establishment rate decreased by 1.7%, and the court order establishment rate decreased by 1.3%. In FFY 2011, compared to FFY 2010, the state has declined in performance with respect to establishing court orders for child support and the collection of current child support. Additional funding and staff reductions may adversely affect the state's performance for federal child support incentive payments, which would further reduce overall funding for local child support enforcement activities.

15. The Committee could choose to provide an additional \$4,250,000 GPR annually to

offset the reduction in funding due to the federal DRA (Alternative 2). These additional funds would put state funding for local child support agencies at \$8,500,000 GPR annually and generate additional federal matching funds of \$16,500,000, for a total of \$25,000,000. County allocations for local child support enforcement activities for CY 2014 and CY 2015 would be similar to the allocations in Attachment 3 with the full incentive payment and \$8.5 million GPR.

16. Alternatively, the Committee could choose to provide \$2,600,900 GPR annually to maintain the funding levels of the final CY 2011 distributions (Alternative 3). These additional funds would put state funding for local child support agencies at \$6,850,900 GPR annually and generate additional federal matching funds of \$13,298,800, for a total of \$20,149,700. County allocations for local child support enforcement activities for CY 2014 and CY 2015 would be similar to the CY 2011 allocations in Attachment 1.

17. Finally, the Committee could choose to provide \$1,416,700 GPR annually to maintain the funding levels of CY 2012 and CY 2013 (Alternative 4). These additional funds would put state funding for local child support agencies at \$5,666,700 GPR annually and generate additional federal matching funds of \$11,000,100, for a total of \$16,666,800. The allocations under this alternative would be similar to the CY 2013 allocations in Attachment 2.

## ALTERNATIVES

1. Adopt the Governor's proposal to provide base funding of \$4,250,000 GPR annually for local child support enforcement activities. This level of funding would generate \$8,250,000 in federal matching funds. With these amounts and an estimated \$12.7 million in federal incentive payments, the county allocations would total of \$25.2 million annually. Using an across-the-board reduction from CY 2013 contracts, the distribution of these funds would be similar to the distribution in Attachment 1 under "CY 2014/2015."

2. Modify the Governor's level of funding for local child support enforcement activities to provide an additional \$4,250,000 GPR annually and \$8,250,000 in federal matching funds. Funding would total \$37.7 million (\$8.5 million GPR, \$16.5 million in federal matching funds, and \$12.7 million in federal incentive payments). The distribution of these funds would be similar to the distribution in Attachment 3 under "Full Incentive and \$8.5 Million GPR."

<b>ALT 2</b>	<b>Change to Bill Funding</b>
GPR	\$8,500,000
FED	<u>16,500,000</u>
Total	\$25,000,000

3. Modify the Governor's level of funding for local child support enforcement activities to provide an additional \$2,600,900 GPR annually and \$5,048,800 in federal matching funds. Funding would total \$32.9 million (\$6.9 million GPR, \$13.3 million in federal matching funds, and \$12.7 million in federal incentive payments). The distribution of these funds would be similar to the distribution in Attachment 1 under "CY 2011."

<b>ALT 3</b>	<b>Change to Bill Funding</b>
GPR	\$5,201,800
FED	<u>10,097,600</u>
Total	\$15,299,400

4. Modify the Governor's level of funding for local child support enforcement activities to provide an additional \$1,416,700 GPR annually and \$2,750,100 in federal matching funds. Funding would total \$29.4 million (\$5.7 million GPR, \$11.0 million in federal matching funds, and \$12.7 million in federal incentive payments). The distribution of these funds would be similar to the distribution in Attachment 2 under "CY 2013."

<b>ALT 4</b>	<b>Change to Bill Funding</b>
GPR	\$2,833,400
FED	<u>5,500,200</u>
Total	\$8,333,600

Prepared by: Kim Swissdorf  
Attachment

## ATTACHMENT 1

### CY 2011 Final County Allocations with \$8.5 Million GPR and CY 2014/2015 Estimated County Allocations with \$4.25 Million GPR

<u>County</u>	<u>CY 2011</u>	<u>CY 2014/2015</u>	<u>Funding Reduction</u>
Adams	\$130,885	\$89,220	-\$41,665
Ashland	141,013	91,298	-49,715
Barron	330,913	211,479	-119,434
Bayfield	80,995	53,304	-27,691
Brown	1,530,088	1,006,379	-523,709
Buffalo	58,464	36,880	-21,584
Burnett	114,411	78,470	-35,941
Calumet	108,604	102,177	-6,427
Chippewa	238,476	237,742	-734
Clark	136,778	91,976	-44,802
Columbia	197,442	203,907	6,465
Crawford	97,371	61,709	-35,662
Dane	1,681,677	1,646,066	-35,611
Dodge	446,269	313,217	-133,052
Door	128,939	86,861	-42,078
Douglas	369,661	234,004	-135,657
Dunn	161,675	153,384	-8,291
Eau Claire	571,827	365,394	-206,433
Florence	16,623	15,301	-1,322
Fond du Lac	551,005	373,243	-177,762
Forest	85,770	54,563	-31,207
Grant	145,774	148,675	2,901
Green	171,208	117,810	-53,398
Green Lake	98,163	67,742	-30,421
Iowa	65,552	66,859	1,307
Iron	30,894	19,489	-11,405
Jackson	147,172	103,808	-43,364
Jefferson	439,911	307,503	-132,408
Juneau	202,051	140,767	-61,284
Kenosha	963,786	918,299	-45,487
Kewaunee	77,796	54,543	-23,253
La Crosse	629,547	441,383	-188,164
Lafayette	69,061	44,025	-25,036
Langlade	180,983	118,103	-62,880
Lincoln	122,527	115,576	-6,951

**ATTACHMENT 1 (continued)**

**CY 2011 Final County Allocations with \$8.5 Million GPR and  
CY 2014/2015 Estimated County Allocations with \$4.25 Million GPR**

<u>County</u>	<u>CY 2011</u>	<u>CY 2014/2015</u>	<u>Funding Reduction</u>
Manitowoc	\$295,115	\$291,527	-\$3,588
Marathon	705,176	487,229	-217,947
Marinette	285,388	198,043	-87,345
Marquette	79,287	54,929	-24,358
Milwaukee	9,609,803	7,912,413	-1,697,390
Monroe	303,418	212,094	-91,324
Oconto	218,294	137,705	-80,589
Oneida	146,791	142,053	-4,738
Outagamie	585,730	603,038	17,308
Ozaukee	238,775	166,907	-71,868
Pepin	30,681	19,851	-10,830
Pierce	93,864	94,634	770
Polk	187,978	118,579	-69,399
Portage	318,901	214,879	-104,022
Price	73,677	48,466	-25,211
Racine	2,022,684	1,277,886	-744,798
Richland	68,693	63,222	-5,471
Rock	1,338,254	846,728	-491,526
Rusk	119,787	76,482	-43,305
St. Croix	316,233	221,051	-95,182
Sauk	248,864	255,555	6,691
Sawyer	161,232	103,096	-58,136
Shawano	198,914	140,516	-58,398
Sheboygan	581,208	406,272	-174,936
Taylor	107,319	72,093	-35,226
Trempealeau	148,740	104,127	-44,613
Vernon	116,809	80,268	-36,541
Vilas	83,296	52,542	-30,754
Walworth	358,825	331,517	-27,308
Washburn	83,250	81,698	-1,552
Washington	418,685	287,442	-131,243
Waukesha	1,023,520	689,082	-334,438
Waupaca	280,997	190,442	-90,555
Waushara	98,956	94,579	-4,377
Winnebago	931,791	645,221	-286,570
Wood	<u>470,547</u>	<u>331,896</u>	<u>-138,651</u>
Total	\$32,874,793	\$25,225,218	-\$7,649,575

## ATTACHMENT 2

### CY 2013 Preliminary County Allocations with \$5.7 Million GPR and CY 2014/2015 Estimated County Allocations with \$4.25 Million GPR

<u>County</u>	<u>CY 2013</u>	<u>CY 2014/2015</u>	<u>Funding Reduction</u>
Adams	\$103,958	\$89,220	-\$14,738
Ashland	106,378	91,298	-15,080
Barron	246,411	211,479	-34,932
Bayfield	62,107	53,304	-8,803
Brown	1,172,611	1,006,379	-166,232
Buffalo	42,972	36,880	-6,092
Burnett	91,432	78,470	-12,962
Calumet	119,054	102,177	-16,877
Chippewa	277,012	237,742	-39,270
Clark	107,168	91,976	-15,192
Columbia	237,587	203,907	-33,680
Crawford	71,901	61,709	-10,192
Dane	1,917,960	1,646,066	-271,894
Dodge	364,952	313,217	-51,735
Door	101,209	86,861	-14,348
Douglas	272,657	234,004	-38,653
Dunn	178,720	153,384	-25,336
Eau Claire	425,751	365,394	-60,357
Florence	17,828	15,301	-2,527
Fond du Lac	434,896	373,243	-61,653
Forest	63,575	54,563	-9,012
Grant	173,231	148,675	-24,556
Green	137,269	117,810	-19,459
Green Lake	78,931	67,742	-11,189
Iowa	77,903	66,859	-11,044
Iron	22,706	19,489	-3,217
Jackson	120,955	103,808	-17,147
Jefferson	358,297	307,503	-50,794
Juneau	164,019	140,767	-23,252
Kenosha	1,069,982	918,299	-151,683
Kewaunee	63,552	54,543	-9,009
La Crosse	514,289	441,383	-72,906
Lafayette	51,297	44,025	-7,272
Langlade	137,611	118,103	-19,508
Lincoln	134,667	115,576	-19,091

**ATTACHMENT 2 (continued)**

**CY 2013 Preliminary County Allocations with \$5.7 Million GPR and  
CY 2014/2015 Estimated County Allocations with \$4.25 Million GPR**

<u>County</u>	<u>CY 2013</u>	<u>CY 2014/2015</u>	<u>Funding Reduction</u>
Manitowoc	\$339,681	\$291,527	-\$48,154
Marathon	567,709	487,229	-80,480
Marinette	230,755	198,043	-32,712
Marquette	64,002	54,929	-9,073
Milwaukee	9,219,375	7,912,413	-1,306,962
Monroe	247,127	212,094	-35,033
Oconto	160,451	137,705	-22,746
Oneida	165,517	142,053	-23,464
Outagamie	702,647	603,038	-99,609
Ozaukee	194,477	166,907	-27,570
Pepin	23,130	19,851	-3,279
Pierce	110,266	94,634	-15,632
Polk	138,166	118,579	-19,587
Portage	250,373	214,879	-35,494
Price	56,473	48,466	-8,007
Racine	1,488,966	1,277,886	-211,080
Richland	73,666	63,222	-10,444
Rock	986,589	846,728	-139,861
Rusk	89,115	76,482	-12,633
St. Croix	257,563	221,051	-36,512
Sauk	297,767	255,555	-42,212
Sawyer	120,126	103,096	-17,030
Shawano	163,727	140,516	-23,211
Sheboygan	473,380	406,272	-67,108
Taylor	84,001	72,093	-11,908
Trempealeau	121,327	104,127	-17,200
Vernon	93,526	80,268	-13,258
Vilas	61,221	52,542	-8,679
Walworth	386,276	331,517	-54,759
Washburn	95,192	81,698	-13,494
Washington	334,922	287,442	-47,480
Waukesha	802,905	689,082	-113,823
Waupaca	221,900	190,442	-31,458
Waushara	110,202	94,579	-15,623
Winnebago	751,798	645,221	-106,577
Wood	<u>386,718</u>	<u>331,896</u>	<u>-54,822</u>
Total	\$29,391,884	\$25,225,216	-\$4,166,668

### ATTACHMENT 3

#### CY 2014/2015 Estimated County Allocations with \$4.25 Million GPR County Allocations with Additional \$4.25 Million GPR (\$8.5 Million Total) and Full Incentive Payment

<u>County</u>	<u>CY 2014/2015 \$4.25 Million GPR</u>	<u>Full Incentive and \$8.5 Million GPR</u>	<u>Increase Over AB 40</u>
Adams	\$89,220	\$134,432	\$45,212
Ashland	91,298	142,401	51,103
Barron	211,479	332,776	121,297
Bayfield	53,304	82,227	28,923
Brown	1,006,379	1,553,085	546,706
Buffalo	36,880	58,549	21,669
Burnett	78,470	117,753	39,283
Calumet	102,177	159,810	57,633
Chippewa	237,742	357,830	120,088
Clark	91,976	139,847	47,871
Columbia	203,907	300,648	96,741
Crawford	61,709	97,656	35,947
Dane	1,646,066	2,514,984	868,918
Dodge	313,217	462,908	149,691
Door	86,861	131,912	45,051
Douglas	234,004	370,607	136,603
Dunn	153,384	238,991	85,607
Eau Claire	365,394	575,015	209,621
Florence	15,301	24,290	8,989
Fond du Lac	373,243	564,749	191,506
Forest	54,563	86,081	31,518
Grant	148,675	220,320	71,645
Green	117,810	176,405	58,595
Green Lake	67,742	101,240	33,498
Iowa	66,859	99,076	32,217
Iron	19,489	30,939	11,450
Jackson	103,808	152,920	49,112
Jefferson	307,503	455,682	148,179
Juneau	140,767	209,060	68,293
Kenosha	918,299	1,424,023	505,724
Kewaunee	54,543	80,667	26,124
La Crosse	441,383	652,787	211,404
Lafayette	44,025	69,394	25,369
Langlade	118,103	183,232	65,129
Lincoln	115,576	180,878	65,302

**ATTACHMENT 3 (continued)**

**CY 2014/2015 Estimated County Allocations with \$4.25 Million GPR  
County Allocations with Additional \$4.25 Million GPR (\$8.5 Million Total)  
and Full Incentive Payment**

<u>County</u>	<u>CY 2014/2015 \$4.25 Million GPR</u>	<u>Full Incentive and \$8.5 Million GPR</u>	<u>Increase Over AB 40</u>
Manitowoc	\$291,527	\$442,695	\$151,168
Marathon	487,229	727,585	240,356
Marinette	198,043	294,890	96,847
Marquette	54,929	81,882	26,953
Milwaukee	7,912,413	11,297,481	3,385,068
Monroe	212,094	314,298	102,204
Oconto	137,705	218,610	80,905
Oneida	142,053	217,993	75,940
Outagamie	603,038	891,806	288,768
Ozaukee	166,907	247,336	80,429
Pepin	19,851	30,977	11,126
Pierce	94,634	141,311	46,677
Polk	118,579	188,251	69,672
Portage	214,879	326,281	111,402
Price	48,466	74,787	26,321
Racine	1,277,886	2,026,604	748,718
Richland	63,222	100,371	37,149
Rock	846,728	1,341,477	494,749
Rusk	76,482	120,424	43,942
St. Croix	221,051	327,572	106,521
Sauk	255,555	378,214	122,659
Sawyer	103,096	162,167	59,071
Shawano	140,516	206,789	66,273
Sheboygan	406,272	602,048	195,776
Taylor	72,093	109,693	37,600
Trempealeau	104,127	154,154	50,027
Vernon	80,268	120,300	40,032
Vilas	52,542	83,418	30,876
Walworth	331,517	524,941	193,424
Washburn	81,698	124,260	42,562
Washington	287,442	431,060	143,618
Waukesha	689,082	1,046,914	357,832
Waupaca	190,442	288,056	97,614
Waushara	94,579	146,358	51,779
Winnebago	645,221	962,121	316,900
Wood	<u>331,896</u>	<u>488,921</u>	<u>157,025</u>
Total	\$25,225,218	\$37,725,218	\$12,500,000